

**UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF NEW YORK**

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**CFCU COMMUNITY CREDIT UNION,**

**Appellant,**

**No. 07-cv-0856  
(GLS)**

**v.**

**SHERRY LYNN BROWN,**

**Appellee.**

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**APPEARANCES:**

**OF COUNSEL:**

**FOR THE APPELLANT:**

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Ithaca, New York 14850

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**FOR THE APPELLEE:**

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JEFF COLEMAN, ESQ.

**FOR THE INTERVENOR:**

HON. ANDREW M. CUOMO  
New York Attorney General  
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ANDREW D. BING  
Deputy Solicitor General

**Gary L. Sharpe  
U.S. District Judge**

**SUMMARY ORDER**

CFCU Community Credit Union (“CFCU”) appeals an Order<sup>1</sup> of the United States Bankruptcy Court for the Northern District of New York (Gerling, Chief B.J.), entered on July 23, 2007, denying CFCU’s objection to Appellee-Debtor Sherry Lynn Brown’s claim of a cash exemption pursuant to section 522(b) of the Bankruptcy Code and section 283 of the New York Debtor and Creditor Law. 11 U.S.C. § 522(b); N.Y. DEBT. & CRED. LAW § 283. CFCU argues, *inter alia*, that New York is without authority to enact bankruptcy-specific exemptions. The court has jurisdiction pursuant to 28 U.S.C. § 158(a).

The court reviews a bankruptcy court’s findings of fact for clear error, and reviews a bankruptcy court’s conclusions of law *de novo*. See *Yarinsky v. Saratoga Springs Plastic Surgery, PC (In re Saratoga Springs Plastic Surgery, PC)*, 310 B.R. 493, 498 (N.D.N.Y. 2004) (citations omitted). The facts in the current case are undisputed. Upon a *de novo* review of the Bankruptcy Court’s conclusions of law, the court affirms the thorough opinion of the Bankruptcy Court.

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<sup>1</sup>*In re Brown*, Nos. 06-30199, 06-30872, 2007 WL 2120380 (Bankr. N.D.N.Y. July 23, 2007).

**WHEREFORE**, for the foregoing reasons, it is hereby  
**ORDERED** that the Order of the Bankruptcy Court entered on July  
23, 2007 is AFFIRMED; and it is further  
**ORDERED** that CFCU's appeal is DISMISSED.  
**IT IS SO ORDERED.**

Dated: December 18, 2007  
Albany, New York

Gary L. Sharpe  
Gary L. Sharpe  
U.S. District Judge